

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Algona</div> <div>CITY OF <u>Algona</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205500100000</div> <div>City of Algona</div> <div>P.O. Box 452, 112 W/ Call</div> <div>Algona, IA 50511</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,986,171		2,986,171	2,971,832
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,986,171		2,986,171	2,971,832
Delinquent property taxes		0		0	
TIF revenues		30,526		30,526	30,531
Other city taxes		1,225,545	0	1,225,545	1,228,727
Licenses and permits		33,412	0	33,412	27,630
Use of money and property		91,633	3,567	95,200	288,280
Intergovernmental		1,550,306	44,295	1,594,601	1,787,056
Charges for fees and service		365,179	1,771,547	2,136,726	1,839,537
Special assessments		42,947	0	42,947	36,819
Miscellaneous		301,517	94,851	396,368	285,259
Other financing sources		1,984,337	18,434	2,002,771	2,156,151
Total revenues and other sources		8,611,573	1,932,694	10,544,267	10,651,822
Expenditures and Other Financing Uses					
Public safety		1,980,719	0	1,980,719	2,199,719
Public works		1,884,949	0	1,884,949	2,456,558
Health and social services		10,125	0	10,125	10,129
Culture and recreation		1,111,727	0	1,111,727	1,406,043
Community and economic development		175,259	0	175,259	206,896
General government		649,016	0	649,016	679,049
Debt service		496,958	0	496,958	521,300
Capital projects		5,932	0	5,932	5,932
Total governmental activities expenditures		6,314,685	0	6,314,685	7,485,626
Business type activities		0	1,533,318	1,533,318	1,555,032
Total ALL expenditures		6,314,685	1,533,318	7,848,003	9,040,658
Other financing uses, including transfers out		1,399,398	213,373	1,612,771	1,766,151
Total ALL expenditures/And other financing uses		7,714,083	1,746,691	9,460,774	10,806,809
Excess revenues and other sources over (Under) Expenditures/And other financing uses		897,490	186,003	1,083,493	-154,987
Beginning fund balance July 1, 2014		5,065,069	988,921	6,053,990	6,053,990
Ending fund balance June 30, 2015		5,962,559	1,174,924	7,137,483	5,899,003
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,671,949	Other long-term debt		\$ 0
Revenue debt		\$ 1,519,998	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 16,205,129
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Algona						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,912,368	716,906		356,897			2,986,171			2,986,171	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,912,368	716,906		356,897	0		2,986,171		T01	2,986,171	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,912,368	716,906		356,897	0	0	2,986,171			2,986,171	6				
7	TIF revenues			30,526				30,526		T01	30,526	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	11,307	6,940		3,437			21,684		T15	21,684	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	209,021						209,021		T15	209,021	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	110,561						110,561		T19	110,561	13				
14	Other local option taxes		884,279					884,279		T09	884,279	14				
15	TOTAL OTHER CITY TAXES	330,889	891,219	0	3,437	0	0	1,225,545	0		1,225,545	15				
16	Section B - LICENSES AND PERMITS	33,412						33,412		T29	33,412	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	5,138	3,243	40	514	296	1,061	10,292	3,567	U20	13,859	18				
19	Rents and royalties	77,781						77,781		U40	77,781	19				
20	Other miscellaneous use of money and property	3,560						3,560		U20	3,560	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	86,479	3,243	40	514	296	1,061	91,633	3,567		95,200	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		55,998					55,998		B89	55,998	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	55,998	0	0	0	0	55,998	0		55,998	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Algona						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		578,143					578,143		C46	578,143	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	130,035						130,035		C89	130,035	49				
50	Iowa Department of Transportation	21,152						21,152		C89	21,152	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	44,487	16,760		8,300			69,547		C89	69,547	54				
55	Open Access	6,182						6,182			6,182	55				
56	NIACOG	15,989						15,989			15,989	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	217,845	594,903	0	8,300	0	0	821,048	0		821,048	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	110,838						110,838	41,863		152,701	63				
64	Library service	47,203						47,203		D89	47,203	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	18,705						18,705		D89	18,705	66				
67	Koss. Foundation	6,514						6,514	2,432	D89	8,946	67				
68	A.M.U.	490,000						490,000			490,000	68				
69								0			0	69				
70	Total local grants and reimbursements	673,260	0	0	0	0	0	673,260	44,295		717,555	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	891,105	650,901	0	8,300	0	0	1,550,306	44,295		1,594,601	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	1,141,025	A8Ø	1,141,025	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	145,212						145,212		AØ1	145,212	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Algona		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	10,298						10,298		A94	10,298	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	147,288	A80	147,288	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,285						2,285		A89	2,285	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0	483,234	A89	483,234	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	15,900						15,900		A03	15,900	98
99	Library charges	4,932						4,932		A89	4,932	99
100	Park, recreation, and cultural charges	94,534						94,534		A61	94,534	100
101	Animal control charges	75						75		A89	75	101
102	Other charges - Specify	91,943						91,943			91,943	102
103	sidewalks repayment-P&Z fees-material/labor-Code Red							0			0	103
104	TOTAL CHARGES FOR SERVICE	365,179	0	0	0	0	0	365,179	1,771,547		2,136,726	104
105												105
106	Section F - SPECIAL ASSESSMENTS	42,947						42,947		U01	42,947	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,927						3,927	15,918	U99	19,845	108
109	Deposits and sales/fuel tax refunds	1,044						1,044	1,224	U99	2,268	109
110	Sale of property and merchandise	61,221					2,450	63,671		U11	63,671	110
111	Fines	15,176						15,176		U30	15,176	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	217,699						217,699	77,709		295,408	113
114	Concessions-Revolving Loan repayments-refunds-housing loan repayments							0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	299,067	0	0	0	0	2,450	301,517	94,851		396,368	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Algona						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,961,446	2,262,269	30,566	369,148	296	3,511	6,627,236	1,914,260		8,541,496	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	390,000						390,000		NR	390,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,404,820	30,000		134,228	25,289		1,594,337	18,434		1,612,771	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,794,820	30,000	0	134,228	25,289	0	1,984,337	18,434		2,002,771	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,756,266	2,292,269	30,566	503,376	25,585	3,511	8,611,573	1,932,694		10,544,267	132				
133												133				
134	Beginning fund balance July 1, 2014	2,695,736	1,929,343	4,008	76,464	113,421	246,097	5,065,069	988,921		6,053,990	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,452,002	4,221,612	34,574	579,840	139,006	249,608	13,676,642	2,921,615		16,598,257	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF Algona		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	909,402	30,880					940,282		E62	940,282	2
3	Purchase of land and equipment	173,717						173,717		G62	173,717	3
4	Construction	46,261						46,261		F62	46,261	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	145,361						145,361		E24	145,361	13
14	Purchase of land and equipment	346,367						346,367		G24	346,367	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	9,678						9,678		E32	9,678	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	319,053						319,053		E89	319,053	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,949,839	30,880	0	0	0	0	1,980,719			1,980,719	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Algona		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	548,837	404,887					953,724		E44	953,724	42
43	Purchase of land and equipment		122,500					122,500		G44	122,500	43
44	Construction	221,108	197,000					418,108		F44	418,108	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	56,550						56,550		E44	56,550	48
49	Traffic control safety — Current operation	12,821						12,821		E44	12,821	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	287,313						287,313		E01	287,313	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	19,367	14,566					33,933		F01	33,933	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,145,996	738,953	0	0	0	0	1,884,949			1,884,949	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF Algona							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	10,125						10,125		E79	10,125	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	10,125	0	0	0	0	0	10,125			10,125	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Algona						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	357,649						357,649		E52	357,649	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	251,732						251,732		E61	251,732	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	108,536						108,536		E61	108,536	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	76,431						76,431		E03	76,431	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	317,379						317,379		E61	317,379	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	1,111,727	0	0	0	0	0	1,111,727			1,111,727	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	105,049		30,531				135,580		E89	135,580	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	39,679						39,679		E89	39,679	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	144,728	0	30,531	0	0	0	175,259			175,259	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Algona						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	32,725						32,725		E29	32,725	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	547,440						547,440		E23	547,440	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	68,851						68,851		E89	68,851	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	649,016	0	0	0	0	0	649,016			649,016	176
177	Section G — DEBT SERVICE				496,958			496,958			496,958	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	496,958	0	0	496,958			496,958	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	-Sidewalk project-final					5,932		5,932			5,932	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,932	0	5,932			5,932	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,932	0	5,932			5,932	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,011,431	769,833	30,531	496,958	5,932	0	6,314,685			6,314,685	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Algona					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								725,217	E80	725,217	201
202	Purchase of land and equipment									G80	0	202
203	Construction								149,617	F80	149,617	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation								633	E50	633	227
228	Purchase of land and equipment									G50	0	228
229	Construction								3,310	F50	3,310	229
230	Storm water — Current operation								80,249	E80	80,249	230
231	Purchase of land and equipment									G80	0	231
232	Construction								20,475	F80	20,475	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Algona						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								553,817	E89	553,817	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,533,318		1,533,318	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,011,431	769,833	30,531	496,958	5,932	0	6,314,685	1,533,318		7,848,003	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	148,393	1,251,005					1,399,398	213,373		1,612,771	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	148,393	1,251,005	0	0	0	0	1,399,398	213,373		1,612,771	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,159,824	2,020,838	30,531	496,958	5,932	0	7,714,083	1,746,691		9,460,774	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0		0	0	0	249,608	249,608			249,608	263
264	Restricted	114,955	698,379	4,043	0	133,074	0	950,451			950,451	264
265	Committed	556,255	0	0	82,882	0	0	639,137			639,137	265
266	Assigned	96,588	0	0	0	0	0	96,588			96,588	266
267	Unassigned	2,524,380	1,502,395	0	0	0	0	4,026,775			4,026,775	267
268	Total Governmental	3,292,178	2,200,774	4,043	82,882	133,074	249,608	5,962,559			5,962,559	268
269	Proprietary								1,174,924		1,174,924	269
270	Total ending fund balance June 30, 2015	3,292,178	2,200,774	4,043	82,882	133,074	249,608	5,962,559	1,174,924		7,137,483	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,452,002	4,221,612	34,574	579,840	139,006	249,608	13,676,642	2,921,615		16,598,257	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Algona

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

2000 \$

2,013,890

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,591,998	29U	39U 72,000	49U	49U	49U 1,519,998	49U	I89 47,760
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Sidewalks	19U 590,000	29U	39U 70,000	49U 520,000	49U	49U	49U	I89 9,087
11. 2004 Ref.-Downtown Proj	19U 1,375,000	29U	39U 265,000	49U 1,110,000	49U	49U	49U	I89 15,880
12. LED Project	19U 52,437	29U	39U 10,488	49U 41,949	49U	49U	49U	I89
13. 2014 Fire Truck	19U	29U 390,000	39U	49U	49U	49U	49U	I89 2,213
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,609,435	390,000	417,488	1,671,949	0	1,519,998	0	74,940

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

324,102,577

x .05 = \$

16,205,129

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

82,882

W31 \$

133,073

W61

72,641

6,848,887

7,137,483

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)